



STATE BOARD OF EQUALIZATION

March 24, 1953

Your letter of September 2, 1952

Mr. [N]
c/o Box XX
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Dear Mr. [N]:

With respect to your inquiry concerning the application of the sales tax to sales of maraschino cherries in bottles, we are sorry that we delayed so long in furnishing you with an answer, but your letter inadvertently was mislaid.

We normally regard maraschino cherries as exempt food products as defined in Sales and Use Tax Ruling 52 (copy enclosed) the sales of which are not subject to the tax. However, when sold as a candied or glaze' fruit they are subject to the tax unless sold for cooking purposes. See Section B of Ruling 52.

Yours very truly,

W. W. Mangels
Assistant Counsel

WWM:ja

cc: San Bernardino – Auditing